

BY TIM RICHARD
STAFF WRITER

.. "I suspect there will be a lot of activity. Taxation from the SBT

Tax on jobs

Paul Pickell of Pick Publications in Southfield called SBT "a carrier to growth and profitability."

of education." She deplored Southfield's spending \$9,000 per student a year and raising teachers' wages 8 percent as soon as voters approved a property tax increase.

"We knew when we went to SBT there'd be trials and tribulations," Neberle said, citing major state Supreme Court decisions over 18 years. "We're close to the end. We've got rid of a lot of irri-

State treasurer Doug Roberts described SBT as a consumption-type, value added tax based on the difference between the value of a product at sale and the cost of inputs. "Since value-added reflects the amount of business activity a firm performs, it is a good proxy for the amount of government services received by a firm," Roberts said in written comments.

"On day one, you will travel the northern area of the Leelanau Peninsula, visiting the towns of Northport and Suttons Bay and the fishing community of Leland," she said.

Information on how to participate in ALA's "Leelanau Lakeshore Loop" bike trek is available from 1-800-678-LUNG.

SBT an incentive

Jeffrey Muhn of Compuware Co. in Farmington Hills called SBT "an incentive to the software industry" in which Michigan plays a dominant role. Gross receipts and profit taxes, which lawmakers are considering, would

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